



# PRIME INDUSTRIES LIMITED

CIN : L15490PB1992PLC012662

Regd. Office : Master Chambers, SCO-19,  
Feroze Gandhi Market, Ludhiana-141001, Punjab

TEL.: 0161-5043500

E-mail : prime\_indust@yahoo.com

Website : www.primeindustrieslimited.com

Dated: 29.05.2026

To,  
**BSE Limited,**  
**Corporate Relationship Department**  
1st Floor, New Trading Ring  
Rotunda Building, P J Towers  
Dalal Street, Fort, Mumbai - 400001.

## **PRIME INDUSTRIES LIMITED-Scrip Code-519299**

**Sub: Outcome of Board Meeting held on 29th May, 2026.**

### **Ref: Regulation 30 & 33 of SEBI (LODR) Regulations, 2015**

Dear Sir/Ma'am,

Pursuant to Regulation 33, Regulation 52 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time, we hereby inform the Exchange that the Board of Directors of the Company at its meeting held on 29<sup>th</sup> May, 2026 has, inter alia, transacted the following businesses:

#### **1. Approval of Financial Results :**

The Board approved the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31<sup>st</sup> March, 2026.

In this regard, please find enclosed:

- Audited Financial Results (Standalone) for the quarter and year ended 31.03.2026 along with Auditors Report thereon, Statement of Assets and Liabilities as at 31.03.2026 and Cash Flow Statement for the period ended 31.03.2026 – **Annexure 1.**
- Audited Financial Results (Consolidated) for the quarter and year ended 31.03.2026 along with Auditors Report thereon, Statement of Assets and Liabilities as at 31.03.2026 and Cash Flow Statement for the period ended 31.03.2026 – **Annexure 2.**
- Declaration regarding unmodified opinion of the Auditors on Annual Audited Financial Results (Standalone and Consolidated) of the Company pursuant to second proviso of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 – **Annexure 3.**



# PRIME INDUSTRIES LIMITED

CIN : L15490PB1992PLC012662

Regd. Office : Master Chambers, SCO-19,  
Feroze Gandhi Market, Ludhiana-141001, Punjab

TEL.: 0161-5043500

E-mail : prime\_indust@yahoo.com

Website : www.primeindustrieslimited.com

## 2. Approval of the Audited Financial Statement:

The Board approved the Audited Financial Statement (Standalone & Consolidated) of the Company for the financial year ended 31st March, 2026.

## 3. Other routine businesses with the permission of chair.

The Board Meeting commenced at 11:00 A.M and concluded at 03:00 (IST).

This is for your information and records, please.

Thanking You

**For Prime Industries Limited**

**Diksha Tiwari**  
**Company Secretary and Compliance Officer**  
**ACS 77914**

**PRIME INDUSTRIES LIMITED**

CIN: LI5490PBI992PLC012662

Regd. Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime\_indust@yahoo.com, Website : www.primeindustriesslimited.com, Phone No. 0161-5043500

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026**

Particulars	Rs. In millions				
	Quarter Ended			Year Ended	
	31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	31st March, 2025
	Audited	Audited	Un-audited	Audited	Audited
Revenue from operations	9.36	0.00	22.48	79.53	0.00
Other Incomes	8.35	4.63	5.99	28.85	34.10
<b>1 Total Revenue</b>	<b>17.71</b>	<b>4.63</b>	<b>28.47</b>	<b>108.38</b>	<b>34.10</b>
<b>2 Expenses</b>					
(a) Cost of Materials consumed	6.59	0.00	0.00	6.59	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	68.96	0.00
(c) Changes in Inventories of finished goods, work-in-	1.15	0.00	22.29	2.16	0.00
(d) Employee benefits expense	0.38	0.54	0.59	2.06	2.43
(e) Finance Cost	4.38	0.02	0.23	9.27	10.16
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.18
(g) Other expenses	0.85	0.40	0.16	2.08	2.02
<b>Total Expenses</b>	<b>13.35</b>	<b>0.96</b>	<b>23.27</b>	<b>91.12</b>	<b>14.79</b>
<b>3 Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>4.36</b>	<b>3.66</b>	<b>5.20</b>	<b>17.26</b>	<b>19.31</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit / (Loss) before tax (3-4)</b>	<b>4.36</b>	<b>3.66</b>	<b>5.20</b>	<b>17.26</b>	<b>19.31</b>
<b>6 Tax expense</b>	<b>1.09</b>	<b>0.64</b>	<b>1.36</b>	<b>4.40</b>	<b>4.58</b>
<b>7 Net Profit / (Loss) for the period (5 +/- 6)</b>	<b>3.27</b>	<b>3.02</b>	<b>3.84</b>	<b>12.87</b>	<b>14.73</b>
<b>8 Other Comprehensive Income</b>					
<b>A (i) Items that will not be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(ii) Income tax relating to items that will not be reclassified to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B (i) Items that will be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Income tax relating to items that will be reclassified to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Total Comprehensive Income for the period</b>	<b>3.27</b>	<b>3.02</b>	<b>3.84</b>	<b>12.87</b>	<b>14.73</b>
<b>10 Paid-up equity share capital (Face Value of the Share Rs.5/-)</b>	<b>105.38</b>	<b>105.38</b>	<b>105.38</b>	<b>105.38</b>	<b>105.38</b>
<b>11 Earnings Per Share in Rs. (of Rs. 5/- each) (not annualised):</b>					
(a) Basic	0.16	0.18	0.18	0.61	0.87
(b) Diluted	0.16	0.18	0.18	0.61	0.87

Prime Industries Limited  
For Prime Industries LimitedRajiv Nishu Gupta  
Whole Time Director  
DIN: 03397154

ctor

Place: Ludhiana  
Date: 29.05.2026

# PRIME INDUSTRIES LIMITED

## Standalone Cash Flow Statement for the Year 31st March, 2026

Rs. in Millions

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025	
<b>A. Cash flow from operating activities</b>			
Net Profit/(Loss) before tax and extraordinary items	17.26		19.31
<u>Adjustments for:</u>			
Interest Income	(28.78)	(26.15)	
Interest Paid	9.27	10.16	
	(19.51)		(15.99)
Operating profit before working capital changes	(2.25)		3.32
<u>Changes in working capital:</u>			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories	2.15	-	
Trade Receivables	(7.93)		
Other financial assets	(0.91)	0.55	
Other non-current assets	(6.85)	0.18	
Other Current Assets	-	-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Other financial liabilities	(32.87)	-	
Other current liabilities	(7.17)	(188.43)	
Provision	(0.20)	0.20	
	(53.78)		(187.50)
	(56.03)		(184.18)
Cash flow from extraordinary items	-		-
Cash generated from operations	(56.03)		(184.18)
Net income tax (paid) / refunds	(4.39)		(4.58)
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(60.42)</b>		<b>(188.76)</b>
<b>B. Cash flow from/(used in) Investing activities</b>			
Purchase of Investment	(20.40)		-
Sale of Fixed assets	-		-
<b>Net cash flow from/(used in) Investing activities (B)</b>	<b>(20.40)</b>		<b>-</b>
<b>C. Cash flow from/(used in) Financing activities</b>			
Interest Income	28.78		26.15
Interest Paid	(9.27)		(10.16)
Short term borrowings	227.50		97.90
short term loan and advances	(68.36)		(29.76)
Amount received against share warrants	-		142.73
<b>Net cash flow/(used in) financing activities (C)</b>	<b>178.65</b>		<b>226.88</b>
<b>Net Increase/(decrease) in Cash and cash equivalents (A+B+C)</b>	<b>97.83</b>		<b>38.10</b>
Cash and cash equivalents at the beginning of the year	298.20		260.10
Cash and cash equivalents at the end of the period	396.03		298.20

Prime Industries Limited

Director

# PRIME INDUSTRIES LIMITED

CIN: L15490PB1992PLC012662

Regd. & Head Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime\_indust@yahoo.com, Website : www.primeindustrieslimited.com, Phone No. 0161-5043500

Statement of Assets and Liabilities as at 31st March, 2026

Rs. in Millions

Particulars	As at (Year ended 31.03.2026)	As at (Year ended 31.03.2025)
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(A) Property, Plant and Equipment	0.01	0.01
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Assets	-	-
(F) Intangible Assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
<b>(H) Financial Asset</b>		
(i) Investments	45.05	24.65
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(I) Deferred tax assets (net)	0.05	0.04
(J) Other non-current assets	7.53	0.69
<b>2. Current Assets</b>		
(A) Inventories	0.01	2.16
<b>(B) Financial Assets</b>		
(i) Investments	-	-
(ii) Trade Receivables	7.93	-
(iii) Cash and cash equivalents	396.03	298.20
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	1.04	0.13
Short term loan and advances	327.17	258.82
(C) Current Tax Assets (Net)	-	-
(D) Other current Assets	-	-
<b>Total Assets</b>	<b>784.82</b>	<b>584.70</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share Capital	105.38	105.38
(B) Other Equity	287.64	274.78
<b>2 Liabilities</b>		
<b>(I) Non-Current Liabilities</b>		
(A) Financial Liabilities	0	0
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax Liabilities	-	-
(D) Other non-current Liabilities	-	-
<b>(II) Current Liabilities</b>		
(A) Financial Liabilities	-	-
(i) Borrowings	390.40	162.90
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	1.23	34.13
(B) Other Current Liabilities	0.00	7.17
(C) Provisions	0.00	0.14
(D) Current Tax Liabilities	0.17	0.20
<b>Total Equity and Liabilities</b>	<b>784.82</b>	<b>584.70</b>

Prime Industries Limited

Director



# PRIME INDUSTRIES LIMITED



CIN: L15490PB1992PLC012662

Regd. Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime\_indust@yahoo.com, Website : www.primeindustrieslimited.com, Phone No. 0161-5043500

## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026

Particulars		Rs. In millions				
		Quarter Ended			Year Ended	
		31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	31st March, 2025
		Audited	Audited	Un-audited	Audited	Audited
	Revenue from operations	276.72	0.00	262.44	905.91	0.00
	Other Incomes	5.40	4.63	5.27	24.48	34.10
1	<b>Total Revenue</b>	<b>282.12</b>	<b>4.63</b>	<b>267.71</b>	<b>930.39</b>	<b>34.10</b>
2	<b>Expenses</b>					
(a)	Cost of Materials consumed	284.26	0.00	211.08	710.18	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	0.00	68.96	0.00
(c)	Changes in inventories of finished goods, work-in-	-57.26	0.00	-22.84	-70.14	0.00
(d)	Employee benefits expense	0.96	0.54	1.43	5.27	2.43
(e)	Finance Cost	4.51	0.02	2.76	14.04	10.16
(f)	Depreciation and amortisation expense	3.24	0.00	1.79	5.75	0.18
(g)	Other expenses	15.15	0.40	9.51	32.06	2.02
	<b>Total Expenses</b>	<b>250.86</b>	<b>0.96</b>	<b>203.73</b>	<b>766.12</b>	<b>14.79</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>31.26</b>	<b>3.69</b>	<b>63.98</b>	<b>164.27</b>	<b>19.31</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>31.26</b>	<b>3.66</b>	<b>63.98</b>	<b>164.27</b>	<b>19.31</b>
6	Tax expense	0.94	0.64	0.67	4.20	4.58
7	<b>Net Profit / (Loss) for the period (5 +/- 6)</b>	<b>30.32</b>	<b>3.02</b>	<b>63.31</b>	<b>160.07</b>	<b>14.73</b>
8	<b>Other Comprehensive Income</b>					
A	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00
B	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income for the period</b>	<b>30.32</b>	<b>3.02</b>	<b>63.31</b>	<b>160.07</b>	<b>14.73</b>
10	Minority Interest	15.89		29.73	75.95	0.00
11	<b>Profit after tax and Minority Interest</b>	<b>14.43</b>		<b>33.58</b>	<b>84.12</b>	<b>0.00</b>
10	Paid-up equity share capital (Face Value of the Share Rs.5/-)	105.38	105.38	105.38	105.38	105.38
11	<b>Earnings Per Share in Rs. (of Rs. 5 /- each) (not annualised):</b>					
(a)	Basic	1.44	0.18	3.01	7.62	0.87
(b)	Diluted	1.44	0.18	3.01	7.62	0.87

For Prime Industries Limited

*Rama Nand Gupta*  
**Director**  
 Whole Time Director  
 DIN: 03397154

Place: Ludhiana  
 Date: 29.05.2026

# PRIME INDUSTRIES LIMITED

## Consolidated Cash Flow Statement for the Year 31st March, 2026

Rs. In Millions

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
<b>A. Cash flow from operating activities</b>				
Net Profit/(Loss) before tax and extraordinary items		164.27		19.31
<i>Adjustments for:</i>				
<i>Depreciation and amortisation</i>	5.75			
Interest Income	-24.41		(26.15)	
Interest Paid	12.82		10.16	
		(5.84)		(15.99)
Operating profit before working capital changes		158.43		3.32
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	-70.14		-	
Trade Receivables	-302.43		0.55	
Other financial assets	-291.23		0.18	
Other non-current assets	-103.28		-	
Other Current Assets	-		-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Other financial liabilities	(57.16)		-	
Trade Payable	122.82		(188.43)	
Other current liabilities	(7.17)		0.20	
Provision	23.73		-	
		(684.87)		(187.50)
		(526.44)		(184.18)
Cash flow from extraordinary items		-		-
Cash generated from operations		(526.44)		(184.18)
Net income tax (paid) / refunds		(62.53)		(4.58)
<b>Net cash flow from/(used in) operating activities (A)</b>		(588.97)		(188.76)
<b>B. Cash flow from/(used in) investing activities</b>				
Purchase of Fixed assets		(17.79)		-
Sale of Fixed assets		-		-
<b>Net cash flow from/(used in) investing activities (B)</b>		(17.79)		-
<b>C. Cash flow from/(used in) Financing activities</b>				
Interest Income		24.41		26.15
Interest Paid		(12.82)		(10.16)
Proceeds from long term borrowings		(7.99)		-
Short term borrowings		333.33		97.90
short term loan and advances		206.29		(29.76)
Preference shares		171.69		142.73
<b>Net cash flow/(used in) financing activities (C)</b>		714.92		226.66
<b>Net Increase/(decrease) in Cash and cash equivalents (A+B+C)</b>		108.16		38.10
Cash and cash equivalents at the beginning of the year		298.20		260.10
Cash and cash equivalents at the end of the period		406.36		298.20

Prime Industries Limited

*[Signature]*  
Director

# PRIME INDUSTRIES LIMITED

CIN: L15490PB1992PLC012662

Regd. & Head Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.  
Email : prime\_indust@yahoo.com, Website : www.primeindustriesslimited.com, Phone No. 0161-  
Statement of Consolidated Assets and Liabilities as at 31st March, 2026

Particulars	Rs. In Millions	
	As at (Year ended 31.03.2026)	As at (Year ended 31.03.2025)
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(A) Property, Plant and Equipment	28.05	0.01
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Assets	-	-
(F) Intangible Assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Asset		
(i) Investments	24.65	24.65
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	31.93	0.04
(J) Other non-current assets	128.03	0.69
<b>2. Current Assets</b>		
(A) Inventories	198.49	2.16
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	370.18	-
(iii) Cash and cash equivalents	406.36	298.20
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	291.37	0.13
Short term loan and advances	231.58	258.82
(C) Current Tax Assets (Net)	-	-
(D) Other current Assets	-	-
<b>Total Assets</b>	<b>1710.64</b>	<b>584.70</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share Capital	105.38	105.38
(B) Other Equity	533.12	274.78
(C) Non-controlling Interests	98.88	-
<b>2. Liabilities</b>		
<b>(I) Non-Current Liabilities</b>		
<b>(A) Financial Liabilities</b>		
(i) Borrowings	17.41	-
(ii) Trade Payables	162.73	-
(iii) Other Financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax Liabilities	-	-
(D) Other non-current Liabilities	-	-
<b>(II) Current Liabilities</b>		
<b>(A) Financial Liabilities</b>		
(i) Borrowings	730.80	162.90
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	38.22	34.13
(B) Other Current Liabilities	0.00	7.17
(C) Provisions	23.93	0.14
(D) Current Tax Liabilities	0.17	0.20
<b>Total Equity and Liabilities</b>	<b>1710.64</b>	<b>584.70</b>

Prime Industries Limited

Director

**PRIME INDUSTRIES LIMITED**

CIN: L16490PB1992PLC012662

Regd. Office : SCO 19, Master Chambers, Feroze Gandhi Market, Ludhiana.

Statement of Consolidated Audited Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended 31st March, 2026.

Particulars	Quarter Ended			Year Ended (Rs. In millions)	
	31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	Year Ended 31st March, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
<b>1. Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)					
(a) Segment – Manufacturing	267.59	-	240.05	826.70	-
(b) Segment– Investment/Trading in Securities & others	14.52	4.63	27.67	103.69	34.10
<b>Total</b>	<b>282.11</b>	<b>4.63</b>	<b>267.72</b>	<b>930.39</b>	<b>34.10</b>
<b>Less: Inter Segment Revenue</b>	-	-	-	-	-
<b>Net sales/Income From Operations</b>	<b>282.11</b>	<b>4.63</b>	<b>267.72</b>	<b>930.39</b>	<b>34.10</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)</b>					
(a) Segment – Manufacturing	31.59	-	58.08	151.70	-
(b) Segment– Investment/Trading in Securities/land & others	-0.33	3.66	5.90	12.57	19.31
<b>Total</b>	<b>31.26</b>	<b>3.66</b>	<b>63.98</b>	<b>164.27</b>	<b>19.31</b>
<b>Less: (i) Other Un-allocable Expenditure net off</b>	-	-	-	-	-
<b>(ii) Un-allocable income</b>	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>31.26</b>	<b>3.66</b>	<b>63.98</b>	<b>164.27</b>	<b>19.31</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)					
(a) Segment – Manufacturing	194.55	-	112.21	194.55	-
(b) Segment– Investment/Trading in Securities/land & others	272.27	380.16	340.16	272.27	380.16
<b>Total</b>	<b>466.82</b>	<b>380.16</b>	<b>452.37</b>	<b>466.82</b>	<b>380.16</b>

Prime Industries Limited

Director



Ref. No. \_\_\_\_\_

Dated \_\_\_\_\_

**INDEPENDENT AUDITORS' REVIEW REPORT ON THE STANDALONE AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED**

To

**The Board of Directors**  
**Prime Industries Limited**  
Master Chambers, SCO-19,  
Feroze Gandhi Market,  
Ludhiana - 141001, PB.

We have reviewed the accompanying statement of Standalone audited financial results of **M/s Prime Industries Limited**, for the quarter and Financial Year ended 31st March, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Standalone audited financial results based on our review.

This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS"), prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, We do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**M/s Bhushan Aggarwal & Co.**  
**Chartered Accountant**  
FRN: 005362N

  
Shashi Bhushan

Prop.

Membership No.: 084005

Date: 29.05.2026

Place: Ludhiana

UDIN: 26084005TQFXMB5444



Ref. No. \_\_\_\_\_

Dated \_\_\_\_\_

**INDEPENDENT AUDITORS' REVIEW REPORT ON THE CONSOLIDATED AUDITED FINANCIAL RESULTS OF THE COMPANY AND ITS SUBSIDIARY FOR THE QUARTER AND FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED**

To

**The Board of Directors**  
**Prime Industries Limited**  
Master Chambers, SCO-19,  
Feroze Gandhi Market,  
Ludhiana - 141001, PB.

We have reviewed the accompanying statement of consolidated audited financial results of **M/s Prime Industries Limited** and its subsidiary for the quarter and Financial Year ended 31<sup>st</sup> March, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated audited financial results based on our review.

This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS"), prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, We do not express an audit opinion.



We also performed procedures in accordance with the circular of SEBI under reg. 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement indicates the results of following entity:

Sr. No	Name of Entity	Relationship
1.	LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED	Subsidiary

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated un-audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Bhushan Aggarwal & Co.

Chartered Accountant

FRN: 005362N

  
Shashi Bhushan

Prop.

Membership No.: 084005

Date: 29.05.2026

Place: Ludhiana

UDIN: 26084005KVCUDX8399



## PRIME INDUSTRIES LIMITED

CIN : L15490PB1992PLC012662

Regd. Office : Master Chambers, SCO-19,  
Feroze Gandhi Market, Ludhiana-141001, Punjab  
TEL.: 0161-5043500

E-mail : prime\_indust@yahoo.com

Website : www.primeindustrieslimited.com

### ANNEXURE - 3

Date: 29-05-2026

To,

**The Manager (Listing)**  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai-400001

**SCRIP Code No.: 519299, PRIMIND**

**Subject: DECLARATION FOR UNMODIFIED OPINION IN RESPECT OF AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH, 2026**

Dear Sir / Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Company hereby declares that M/s. Bhushan Aggarwal & Co., Chartered Accountants (FRN: 005362N), Ludhiana, Statutory Auditor of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2026.

This is for your information & records.

Thanking you  
For Prime Industries Limited

*Divya Punia*  
(Divya Punia)  
Chief Financial Officer